IN THE CLAIMS

The claims are amended as follows:

1. (canceled)

- 2. (currently amended) The foundation as claimed in claim 1 claim 15, wherein the top panel, side panels, end panels and corner supports are formed integrally in one piece.
- 3. (currently amended) The foundation as claimed in claim 1 claim 15, wherein the top panel, side panels, end panels and corner supports are formed separately.
- 4. (original) The foundation as claimed in claim 3, including securing devices for securing the top, side and end panels and corner supports together to form said box-like enclosure.
- 5. (currently amended) The foundation as claimed in claim 1 claim 15, wherein at least one cross brace extends between the side panels.
- 6. (original) The foundation as claimed in claim 5, including a leg mounting block secured to said cross brace, the leg mounting block having a downwardly facing mounting bore for mounting an additional support leg.
- 7. (currently amended) The foundation as claimed in claim 1 claim 2, wherein the side panels each have at least one opening.
- 8. (original) The foundation as claimed in claim 7, wherein the openings are rectangular.
- 9. (original) The foundation as claimed in claim 7, wherein the openings are circular.
- 10. (original) The foundation as claimed in claim 7, wherein the openings extend over at least 50% of the total surface area of the respective panel.

11. (currently amended) The foundation as claimed in claim 1, wherein A bed foundation, comprising:

a rectangular top panel having opposite sides, opposite ends, and four corners;

a pair of side panels and a pair of end panels depending downwardly from opposite sides and ends of the top panel, respectively, to form a box-like enclosure having an open lower end;

a corner support at each corner of the enclosure, each corner support having a lower face and a bore extending upwardly from the lower face of the corner support for receiving the end of a support leg for supporting the enclosure at a position raised above a floor surface;

the panels and corner supports being of expanded rigid plastic foam material and the top panel, side panels and end panels being formed integrally in one piece; and one end panel has having horizontal slots for mounting of a head board.

12. (currently amended) The foundation as claimed in claim 1, wherein A bed foundation, comprising:

a rectangular top panel having opposite sides, opposite ends, and four corners;

a pair of side panels and a pair of end panels depending downwardly from opposite sides and ends of the top panel, respectively, to form a box-like enclosure having an open lower end;

a corner support at each corner of the enclosure, each corner support having a lower face and a bore extending upwardly from the lower face of the corner support for receiving the end of a support leg for supporting the enclosure at a position raised above a floor surface;

the panels and corner supports being of expanded rigid plastic foam material; and

the expanded rigid plastic foam material is <u>being</u> selected from the group consisting of phenolic, urethane, and poly-isocyanate rigid foam.

13. (original) The foundation as claimed in claim 12, wherein the foam is of the closed

cell variety.

14.(currently amended) The foundation as claimed in claim 12, wherein A bed foundation, comprising:

a rectangular top panel having opposite sides, opposite ends, and four corners;

a pair of side panels and a pair of end panels depending downwardly from opposite sides and ends of the top panel, respectively, to form a box-like enclosure having an open lower end;

a corner support at each corner of the enclosure, each corner support having a lower face and a bore extending upwardly from the lower face of the corner support for receiving the end of a support leg for supporting the enclosure at a position raised above a floor surface;

the panels and corner supports being of expanded rigid plastic foam material; and

the foam has having a density in the range from 5 to 20 pounds per cubic foot.

15. (currently amended) The foundation as claimed in claim 1, wherein A bed foundation, comprising:

a rectangular top panel having opposite sides, opposite ends, and four corners;

a pair of side panels and a pair of end panels depending downwardly from opposite sides and ends of the top panel, respectively;

the top panel, side panels and end panels together forming a box-like enclosure having an open lower end;

the enclosure being formed entirely of expanded rigid plastic foam material; and the top panel has having a lower layer of the same foam material as the side and end walls panels, the lower layer being of a first flexibility, and an upper layer, the upper layer comprising a flexible foam layer of a second flexibility greater than said first flexibility.

16. (currently amended) A bed foundation, comprising:

a rectangular panel of expanded rigid plastic foam material, the panel having an upper face, opposite sides, opposite ends, and four corners;

the plastic foam material being selected from the group consisting of phenolic, urethane, and poly-isoyanate rigid foam;

each corner having a lower face and a bore extending upwardly from the lower face; and

a support leg mounted in the bore at each corner of the panel for supporting the panel at a spacing above a floor surface.

- 17. (original) The foundation as claimed in claim 16, further comprising a plurality of springs secured to the upper surface of the panel, and a cover enclosing the springs.
- 18. (original) The foundation as claimed in claim 16, wherein the panel is of uniform thickness and has flat upper and lower faces.
- 19. (original) The foundation as claimed in claim 16, wherein the panel has a lower face having a plurality of recesses.
- 20. (original) The foundation as claimed in claim 19, wherein the recesses are rectangular recesses extending parallel to the ends of the panel.
- 21. (canceled)
- 22. (canceled)
- 23. (currently amended) The foundation as claimed in claim 22 claim 16, wherein the foam is of the closed cell variety.
- 24. (currently amended) A bed foundation, comprising:
- a rectangular top panel having opposite sides, opposite ends, and four corners straight opposite side edges, straight opposite end edges, and a flat, uninterrupted upper surface for directly supporting a mattress;
 - a pair of side panels and a pair of end panels depending downwardly from

opposite sides side edges and ends end edges of the top panel, respectively;

the top panel, side panels and end panels together forming a box-like enclosure having an open lower end; and

the enclosure being formed entirely of expanded rigid plastic foam material.

- 25. (previously presented) The foundation as claimed in claim 24, wherein the top panel, side panels, and end panels are formed integrally in one piece.
- 26. (currently amended) The foundation as claimed in claim 24, wherein the enclosure is formed of <u>closed cell</u> polyurethane rigid foam material.
- 27. (previously presented) The foundation as claimed in claim 24, wherein the top panel has a plurality of openings.
- 28. (new) the foundation as claimed in claim 24, wherein the side and end panels of the enclosure have substantially flat outer faces.